

1/4th Pound - "Montreal" Division - Black - Consumption Stamps - 1874-1883 - 63 x 47 mm.

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists this Montreal Division one-quarter pound black consumption stamp as follows:

RM-84 - 1/4 pound, black, Montreal, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. blue controls, inscribed *Dunbar Browne Coll. I.R.* - **WANTED!**

1st BABN Contract (1868-1873)	John McKay reports that 192,500 copies of "1/4 lb. S. M. R. Black" were delivered. Prior to 1874, these would be "Division Open".
2nd BABN Contract (1873-1878)	John McKay reports that 20,000 copies of "1/4 lb. Black Tobacco" were delivered. Probably 10,000 for the "Montreal" and 10,000 for the "Toronto" Division.
3rd BABN Contract (1878-1886)	John McKay reports that 107,500 copies of 1/4 lb., Black, "General" were Delivered. He sub-divides these as follows: 10,000 copies of 1/4 lb., Black, "Toronto" 100,000 copies of 1/4 lb., Black, "Windsor" 25,000 copies of 1/4 lb., Black, "Hamilton"

--- The "theoretical" control number range on the 1/4th pound Montreal Division black stamp ---

RM-84 - 1/4th pound, Montreal Division, black, perf 12, on block wmkd wove - *Dunbar Browne* **00001** to **10000**

--- The control number range on the black 1/4th pound Montreal Division stamp - as recorded to date ---

RM-84 - 1/4th pound, Montreal Division, black, perf 12, on block wmkd wove - *Dunbar Browne* no numbered copies

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction.

--- 1/4 Pound - “Montreal” Division - Black - Consumption Stamps - 63 x 47 mm. - 1874 ---

--- on *block watermarked* medium wove at Ottawa under the 2nd BABN Contract - design 63 x 47 mm ---

--- perf 12 - with 5 mm. blue controls - scanned at 100% scale - inscribed. *Dunbar Browne, Coll. I.R.* ---

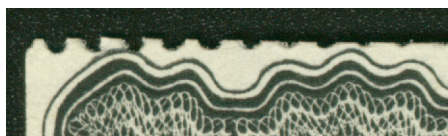
The catalogue lists this Montreal Division one-quarter pound black consumption stamp as follows:

RM-84† - 1/4 pound, black, Montreal, perf 12, on *block wmkd* horizontal mesh medium wove, with 5 mm. blue controls, inscribed *Dunbar Browne Coll. I.R.* - **WANTED!**

Chris Ryan records that *Dunbar Browne* was replaced as the Primary Collector at Montreal by *J. L. Vincent* on May 1st 1879. These stamps must have been prepared prior to *Dunbar Browne*'s dismissal as Collector, and thus **RM-84** was prepared under the **2nd BABN Contract** (1873-1878).



★**RM-84n** - 1/4th pound, Montreal Division, black, perf 12 (clipped), without control numbering, on *block wmkd* medium wove paper, inscribed *Dunbar Browne, Coll. I.R.*



--- the upper right side - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that an area Collector, as a favour to a philatelist, clipped the perforations prior to releasing the stamps.

File path is [c:\CR - STAMPS\RM_STAMPS\CURRENCY\Black\Montreal\1-4 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 4th 2013, JBH